

**AMENDMENT UNDER 37 C.F.R. § 1.111**

**Application No.: 10/029,204**

**Atty Docket No.: Q63141**

**AMENDMENTS TO THE SPECIFICATION**

**Please delete the present Abstract of the Disclosure and replace it with the following new Abstract of the Disclosure.**

AI  
A magnetic recording medium, a method for producing the same, and a magnetic recording and reproducing device are provided which can prevent spike noise and improve the error rate. The magnetic recording medium comprises at least one nonmagnetic substrate, a soft magnetic underlayer, an orientation control layer to control the orientation of the layer formed directly above the same, and a perpendicular magnetic layer having an axis of easy magnetization which is oriented mainly perpendicularly to the nonmagnetic substrate. The soft magnetic underlayer is formed with a multilayer structure having at least two soft magnetic layers and one or more separation layers interposed between the soft magnetic layers, and at least one of the soft magnetic layers comprises a material with a structure having no magnetic domain walls.